

FILED

JUN 11 2013

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
WACO DIVISION**

CLERK, U.S. DISTRICT COURT
WESTERN DISTRICT OF TEXAS
BY  CLERK

UNITED STATES OF AMERICA,**Petitioner,****v.****STANFORD R. MORSE,****Respondent.**

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CIVIL ACTION NO.**W13CA178**

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

Petitioner, United States of America, on behalf of its agency the Internal Revenue Service (“IRS”), by and through its undersigned counsel, hereby respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. On March 22, 2013, under the authority of 26 U.S.C. § 7602, an Internal Revenue Service summons (“Summons”) was issued to Stanford R. Morse (“Respondent”). An original and/or a true and correct copy of the Summons with Certificate of Service of Summons is attached hereto marked as **Exhibit A** and is incorporated herein by reference. The Summons was served upon Respondent as indicated in the Certificate of Service of Summons, as required by 26 U.S.C. § 7603. Appropriate Affidavit and/or Declaration of the IRS Revenue Officer assigned to handle this matter is also attached hereto marked as **Exhibit B** and is incorporated herein by reference.

3. The Summons required Respondent to appear and give testimony relating to the

tax liability and/or the collection of the tax liability for the periods designated and to bring and produce for examination by the IRS the items set out in the Summons to the IRS office shown on the Summons as the place for appearance.

4. The Respondent failed to appear at the time and place designated by the Summons and failed to produce the required items set out in the Summons.

5. The information sought by the IRS and not produced by Respondent in accordance with the Summons is either not in the possession of the IRS, or if in the possession of the IRS, is in a non-retrievable file system and/or is not readily accessible without undue administrative burden and expense.

WHEREFORE, Petitioner United States of America, respectfully requests that this Court enter an Order requiring the Respondent, Stanford R. Morse, to appear before the IRS Revenue Officer assigned to handle this matter at a date and time to be determined by the Court to give testimony and produce for examination the aforementioned items set out in **Exhibit A**, and/or appear before this Court at a date and time to be designated by the Court to show cause, if any Respondent can, why Respondent should not be directed by the Court to appear and produce the items set out in **Exhibit A** and to testify.

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Date: June 10, 2013

Respectfully submitted,

ROBERT PITMAN
United States Attorney

By: 

STEVEN BASS
Assistant U.S. Attorney
Florida Bar No. 767300
816 Congress Avenue, Suite 1000
Austin, Texas 78701
Telephone: (512) 916-5858
Fax: (512) 916-5854
steven.bass@usdoj.gov

ATTORNEY FOR PETITIONER
UNITED STATES OF AMERICA



Summons

In the matter of STANFORD R MORSE 535 MORSE ROAD KEMPNER, TX 76539

Internal Revenue Service (Division): Small Business / Self Employed

Industry/Area (name or number): Small Business / Self Employed - Area 25

Periods: DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011

The Commissioner of Internal Revenue

To: STANFORD R MORSE

At: 535 MORSE ROAD KEMPNER, TX 76539

You are hereby summoned and required to appear before F. STEWART, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents and records in your possession or control reflecting the receipt of taxable income by you for the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011, including but not limited to: statement of wages for the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011; statements regarding interest or dividend income for the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011; employee earnings statements for the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011; records of deposits to bank accounts during the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011; and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including gains from dealings in property, interest, rental, royalty and dividend income, alimony, annuities, income life insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust), so that Federal Income Tax liability for the year(s) DECEMBER 31, 2009, DECEMBER 31, 2010, & DECEMBER 31, 2011 (for which year(s) no return have been made) may be determined.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

6801 SANGER AVE., SUITE 260, WACO, TX 76710-7818 - (254)741-2380 x242

Place and time for appearance at 6801 SANGER AVE., SUITE 260, WACO, TX 76710-7818



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039(Rev. 10-2010)
Catalog Number 21405J

on the 5th day of April, 2013 at 10:30 o'clock A m.

Issued under authority of the Internal Revenue Code this 22nd day of March, 2013

F. STEWART

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of Approving Officer (if applicable)

Title

Original -- to be kept by IRS

"A"



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 3/22/2013

Time 10:00 a.m.

**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

[Handwritten Signature]

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

☐ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). _____

☐ I gave notice by handing it to the noticee.

☐ In the absence of a last known address of the noticee, I left the notice with the person summonsed.

☐ No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
WACO DIVISION

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) Civil Action No.
)
STANFORD R. MORSE,)
)
 Respondent.)

DECLARATION

Francine Stewart declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Gulf States Compliance Area of the Internal Revenue Service at 6801 Sanger Avenue, Suite 260, Waco, Texas 76710-7818.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Stanford R. Morse for the following years: 2009, 2010, and 2011.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on March 22, 2013, an Internal Revenue Service summons to Stanford R. Morse, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with section 7603 of Title 26, U.S.C., on March 22, 2013, I served an attested copy of the Internal

"B"

Revenue Service summons described in paragraph 3 above on the respondent, Stanford R. Morse, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On April 5, 2013, the respondent, Stanford R. Morse, appeared but refused to comply with the summons by testifying and by producing the books, records, and other documents demanded in the summons.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

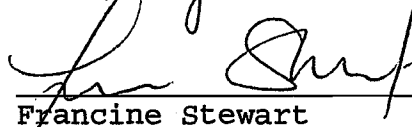
8. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Stanford R. Morse has been made by the IRS to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. § 7602(d), is in effect with respect to Stanford R. Morse.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons

in order to properly investigate the Federal tax liability of
Stanford R. Morse for the following years: 2009, 2010, and 2011.

I declare under penalty of perjury that the foregoing is
true and correct.

Executed this 8th day of May, 2013.


Francine Stewart
Revenue Officer

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
WACO DIVISION

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) Civil Action No.
)
 STANFORD R. MORSE,)
)
 Respondent.)

ORDER

This matter is before the Court on a "Petition to Enforce Internal Revenue Service Summons" filed by the United States of America, and upon review of the Petition, the exhibits attached thereto and the Affidavit/Declaration of Francine Stewart, IRS Revenue Officer, it is this day

ORDERED the Respondent, Stanford R. Morse, appear at the office of the IRS Revenue Officer assigned to handle this matter, at the Internal Revenue Service, 6801 Sanger Avenue, Suite 260, Waco, Texas 76710, telephone no. (254) 741-2380, ext. 242, on the ____ day of _____, 2013, at _____, for the purpose of obeying the IRS summons served upon the said Respondent requiring Respondent to appear and give testimony relating to the tax liabilities or the collection of the tax liabilities of said Respondent and to bring with him all the items set out in the summons subject to this action and to testify. In the event Respondent fails to appear before the IRS Revenue Officer at the

time and place herein above set forth, or fails at such time and place to produce the information and records required by said summons, it is further

ORDERED that the Respondent appear before the United States District Court for the Western District of Texas, Waco Division, on the _____ day of _____, 2013, at _____ .m., at the United States Courthouse, 800 Franklin Avenue, Suite 200, Waco, Texas, and show cause why Respondent should not be held in contempt for failing to appear at the time and place designated in this Order and why said Respondent should not be directed to produce the records and documents listed in said Order and to testify.

SIGNED this _____ day of _____, 2013.

WALTER S. SMITH, JR.
JUDGE, UNITED STATES DISTRICT COURT

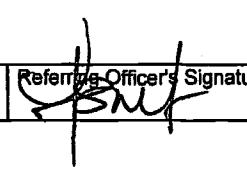
Summons Referral*(if more space is necessary, prepare attachments in quadruplicate.)*

1. Name and address of person summoned Stanford R Morse 304 Cove Terrace Copperas Cove, TX 76522		8. Taxpayer's name and last known address if different from Item 1.	
2. Summons served at above address? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Explain in Section C)		9. Taxpayer's TIN: [REDACTED]	
3. Manner of Service <input type="checkbox"/> personal service on person summoned <input type="checkbox"/> personal service on person authorized to accept service of process - name and title: <input type="checkbox"/> delivered to other person over 16 years old at last known address - name and relationship to person summoned: <input checked="" type="checkbox"/> left at last known address-not delivered to anyone: (specify method, i.e., slipped under door, attached to door, etc.)		10. Type of Investigation <input type="checkbox"/> delinquent account <input type="checkbox"/> examination <input checked="" type="checkbox"/> delinquent return <input type="checkbox"/> other (specify) <input type="checkbox"/> criminal	
4. If third party summons, was notice given to all persons to whom records pertain? <input type="checkbox"/> Yes (Indicate in Section B whether petition to quash summons was filed.) If noticee(s) other than taxpayer, list names and addresses in Section C.) <input type="checkbox"/> No (Explain in Section C.) <input checked="" type="checkbox"/> Not a third party summons		11. Type of tax and periods involved (Explain in A. if periods in description of records are different from periods stated in summons caption.) 1040 tax 12/31/2009, 12/31/2010 & 12/31/2011	
5. Date of Service 03/22/2013		12. All applicable tax periods included on summons? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C.)	
Appearance Date 04/05/2013		13. Statute of limitations problems? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
6. Person Summoned <input type="checkbox"/> did not appear <input checked="" type="checkbox"/> appeared but did not provide all summoned information		14. Tax liability involved assessed estimated (Explain in Section C.)	
7. Does the IRS possess any of summoned information? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No		15. Taxpayer Category (corporation, salaried individual, etc.; include spouse if applicable) Individual	
		16. Other civil, criminal, or administrative actions (Summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
		17. Has there been a referral of this or a related case to the Department of Justice? <input checked="" type="checkbox"/> Yes (Explain in Section C.) <input type="checkbox"/> No	

A. Describe exact purpose of summons and relevance of summoned information to periods under investigation:
All documents and records reflecting the receipt of taxable income for the tax years December 31, 2009, December 31, 2010, and December 31, 2011.

B. Reason for not complying, if known:

C. Other Information (Include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer.)

Referring Officers Name, Telephone Number, Office Location, and Office Symbols F. STEWART, (254)741-2380 x242, 25082307		Referring Officer's Signature 	Date Referred 04/23/2013
Issuing Officer's Name		Date Issued	
Approved by (Signature and Title)—If Required	Date Approved	Reviewed by (Signature and Title)	Date Reviewed

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
WACO DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

STANFORD R. MORSE,

Respondent.

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CIVIL ACTION NO. _____

ORDER

This matter is before the Court on a “Petition to Enforce Internal Revenue Service Summons” filed by the United States of America, Internal Revenue Service (“IRS”), and upon review of the Petition, the exhibits attached thereto and the Affidavit/Declaration of Francine Stewart, IRS Revenue Officer, it is this day

ORDERED that Respondent, Stanford R. Morse, appear before the IRS Revenue Officer assigned to handle this matter, at the office of the IRS office located at 6801 Sanger Avenue, Suite 260, Waco, Texas 76710, Tel. (254) 741-2380 x242, on the 27th day of June, 2013, at 10:00 a.m., for the purpose of obeying the IRS Summons (“Summons”) served upon the said Respondent requiring Respondent to appear and give testimony relating to the tax liability and/or the collection of the tax liability of said Respondent and to bring with him and produce for examination by the IRS all the items set out in the Summons and to testify.

In the event said Respondent fails to appear before the IRS Revenue Officer at the time and place herein above set forth, or fails at such time and place to produce the information and records required by said Summons, it is further

ORDERED that the said Respondent appear before the United States District Court for the Western District of Texas, Waco Division, on the ____ day of July, 2013, at _____.m., at the United States Courthouse, Courtroom No. ____, 800 Franklin Avenue, Waco, Texas, 76701 and show cause why Respondent should not be held in contempt for failing to appear at the time and place designated in this Order and why said Respondent should not be directed to produce the records and documents listed in said Order and to testify.

IT IS FURTHER ORDERED that personal service of this Order be made upon the Respondent on or before the _____ day of _____, 2013.

SIGNED this _____ day of _____, 2013.

JUDGE, UNITED STATES DISTRICT COURT